

SECOND REGULAR SESSION

HOUSE BILL NO. 1506

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE ELLEBRACHT.

3078H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 139.100, RSMo, and to enact in lieu thereof one new section relating to property tax penalties.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 139.100, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 139.100, to read as follows:

139.100. 1. (1) If any taxpayer shall fail or neglect to pay to the collector **[his]** the taxpayer's taxes at the time required by law, then it shall be the duty of the collector, after the first day of January then next ensuing and in the absence of an agreement entered into pursuant to subdivision (2) of this subsection, to collect and account for, as other taxes, an additional tax, as penalty, the amount provided for in section 140.100 **unless such penalty is waived as provided in subsection 5 of this section.**

(2) For property tax liabilities incurred on or after January 1, 2020, and on or before December 31, 2020, the collector of any county with a charter form of government and with more than nine hundred fifty thousand inhabitants may enter into an agreement with any taxpayer for the payment of any amount of tax not paid at the time required by law, including a waiver or reduction of penalties and interest on such taxes, provided that any such agreement shall require such taxes to be paid to the collector or postmarked by no later than January 8, 2021.

(3) For any taxpayer that has paid penalties and interest on property tax liabilities not paid at the time required by law, and such penalties and interest are subsequently reduced or waived through an agreement entered into pursuant to subdivision (2) of this subsection, that portion of penalties and interest paid and subsequently reduced or waived may be credited to

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 the taxpayer on such taxpayer's tax liability for the subsequent year. The county may reduce
19 on a pro rata basis any distributions to taxing jurisdictions by the amount of any penalties and
20 interest from late payments from the 2020 tax year that were collected and distributed, but
21 were then subsequently reduced or waived pursuant to subdivision (2) of this subsection.

22 2. Collectors shall, on the day of their annual settlement with the county governing
23 body, file with **the** governing body a statement, under oath, of the amount so received, and
24 from whom received, and settle with the governing body therefor; but, interest shall not be
25 chargeable against persons who are absent from their homes, and engaged in the military
26 service of this state or of the United States. The provisions of this section shall apply to the
27 City of St. Louis, so far as the same relates to the addition of such interest, which, in such city,
28 shall be collected and accounted for by the collector as other taxes, for which ~~[he]~~ **the**
29 **collector** shall receive no compensation.

30 3. Whenever any collector of the revenue in the state fails or refuses to collect the
31 penalty provided for in this section on state and county taxes, it shall be the duty of the
32 director of revenue and county clerk to charge such collectors with the amount of interest due
33 thereon, as shown by the returns of the county clerk, and such collector shall be liable to the
34 penalties as provided for in section 139.270. **This subsection shall not apply to any penalty**
35 **or portion of a penalty waived as provided in subsection 5 of this section.**

36 4. For purposes of this section and other provisions of law relating to the timely
37 payment of taxes due on any real or personal property, payments for taxes due on any real or
38 personal property which are delivered by United States mail to the collector, the collector's
39 office, or other officer or office designated by the county or city to receive such payments, of
40 the appropriate county or city, shall be deemed paid as of the postmark date stamped on the
41 envelope or other cover in which such payment is mailed. In the event any payment of taxes
42 due is sent by registered or certified mail, the date of registration or certification shall be
43 deemed the postmark date. No additional tax or penalty shall be imposed under this section
44 on any taxpayer whose payment is delivered by United States mail, if the postmark date
45 stamped on the envelope or other cover containing such payment falls within the prescribed
46 period or on or before the prescribed date, including any extension granted, for making the
47 payment or if the postmaster for the jurisdiction where the payment was mailed verifies in
48 writing that the payment was deposited in the United States mail within the prescribed period
49 or on or before the prescribed date, including any extension granted, for making the payment,
50 and was delayed in delivery because of an error by the United States postal service and not
51 because of an error by the taxpayer. In the absence of a postmark, or if the postmark is
52 illegible or otherwise inconclusive, the collector may use the collector's judgment regarding
53 the timeliness of the payment contained therein and shall document such decision.

54 **5. (1) The collector may choose to waive the penalty as provided in subsection 1**
55 **of this section if:**

56 **(a) The tax on the property is paid within thirty days of the original due date;**

57 **(b) The taxpayer timely paid the tax on the property in each of the previous five**
58 **tax years; and**

59 **(c) The taxpayer has not used the waiver under this subsection in previous tax**
60 **years.**

61 **(2) If the penalty is waived as provided in this subsection, the tax on the**
62 **property, up to twenty thousand dollars, shall not be subject to a penalty or interest, and**
63 **any amount of tax on the property that exceeds twenty thousand dollars shall be subject**
64 **to penalty fees and interest at a rate as provided under section 140.100.**

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